

State of New Jersey Local Government Services

Year:	2019	Municipal User	Friendly F	Budget	
MUNICIPALITY:	2020 Westfield Township	- County of Union		Adopted	
Municode:	2020	alog Statutes as the	Filename	e: 2020 fba 2019.xlsm	Total.
		www.westfieldnj.gov			
	Phone Number:		(908) 789-4040		
	Mailing Address:		425 East Broad St	reet	
Email the UFB if no	ot using Outlook	Municipality:	Westfield	State: NJ Zip: 07090	
First Name	Mayor Middle Name	Last Name	Term Expires	Business Email	
Michelle	W.	Brindle	12/31/2021	mayor@westfieldnj.gov	
	Chief Administr	ative Officer			PATIL.
James	H.	Gildea		administrator@westfieldnj.gov	500
	Chief Financial	Officer			
Scott	Н.	Olsen		cfo@westfieldni.gov	
	Municipal Clerk				
Tara		Rowley		townclerk@westfieldnj.gov	
	Registered Mur	nicipal Accountant			
Warren		Korecky		wkorecky@aol.com	
	Governing Bod	y Members			
First Name	Middle Name	Last Name	Term Expires	Business Email	Maria
Linda		Habgood	12/31/2021	lhabgood@westfieldnj.gov	
Frank		Arena	12/31/2019	farena@westfieldnj.gov	
Michael		Dardia	12/31/2021	mdardia@westfieldnj.gov	
Joann		Neylan	12/31/2019	jneylan@westfieldnj.gov	
David		Contract	12/31/2021	dcontract@westfieldnj.gov	
Mark		LoGrippo	12/31/2019	mlogrippo@westfieldnj.gov	
Dawn		Mackey	12/31/2021	dmackey@westfieldnj.gov	
Douglas		Stokes	12/31/2019	dstokes@westfieldnj.gov	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

	Calendar Year	entities levying proper Calendar Year	% of	Aug Docide-44el	Current Year 20		Tau I
				Avg Residential	Taxes	Actual/Estimated	Tax Levy
4	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact		Prince of the second se	
Municipal Purpose Tax	1.498	\$27,975,396.02	16.11%	\$2,725.32	Municipal Purpose Tax	ACTUAL	\$27,976,294.6
Municipal Library	0.138	\$2,571,941.25	1.48%	\$251.06	Municipal Library	ACTUAL	\$2,633,514.0
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)		The state of the s	0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)	5.453	#101 022 000 00	0.00%	\$0.00	Other Special Districts (total levies)	ECMEN A A COURT	#100 000 000
Local School District	5.457	\$101,933,988.00	58.69%	\$9,927.95	Local School District	ESTIMATED	\$102,000,000.
Regional School District	0.140	040.000.115.41	0.00%	\$0.00	Regional School District		0.0000000000000000000000000000000000000
County Purposes	2.142	\$40,028,117.41	23.05%	\$3,896.95	County Purposes	ESTIMATED	\$42,300,000.
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.062	\$1,166,662.81	0.67%	\$112.80	County Open Space	ESTIMATED	\$1,200,000.
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	9.297	\$173,676,105.49	100.00%	\$16,914.08	Total ESTIMATED amount to be raise	ed by taxes	\$176,109,808.
T . 170 . 11 . 77 1							
				The state of the s	TO 4		10 00 1 001 1
	October 1, 2018	\$8,254,337,891.00			Revenue Anticipated, Excluding Tax L		A STATE OF THE PERSON NAMED IN
(To be used to calculate the current year tax ra	ite)				Budget Appropriations, before Reserve		46,893,880.0
(To be used to calculate the current year tax ra	ite)	\$8,254,337,891.00 \$181,930.55			Budget Appropriations, before Reserve Total Non-Municipal Tax Levy	e for Uncollected Taxes	46,893,880.0
(To be used to calculate the current year tax ra	ite)				Budget Appropriations, before Reserve	e for Uncollected Taxes	46,893,880.0 \$145,500,000.0
(To be used to calculate the current year tax ra	ssessment		<u>Comparison</u>		Budget Appropriations, before Reserve Total Non-Municipal Tax Levy	e for Uncollected Taxes	46,893,880.0 \$145,500,000.0 \$173,669,808.0
Total Taxable Valuation as of (To be used to calculate the current year tax ra Current Year Average Residential As	ssessment	\$181,930.55	<u>Comparison</u>		Budget Appropriations, before Reserve Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before	e for Uncollected Taxes	46,893,880.0 \$145,500,000.0 \$173,669,808.6 \$2,440,000.0
(To be used to calculate the current year tax ra	esessment Prior Y	\$181,930.55 ear to Current Year C			Budget Appropriations, before Reserve Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Befor Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes	e for Uncollected Taxes	46,893,880.0 \$145,500,000.0 \$173,669,808.0 \$2,440,000.0
(To be used to calculate the current year tax ra	esessment Prior Y	\$181,930.55			Budget Appropriations, before Reserve Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Befor Reserve for Uncollected Taxes (RUT)	e for Uncollected Taxes	46,893,880.0 \$145,500,000.0 \$173,669,808.0 \$2,440,000.0 \$176,109,808.0
To be used to calculate the current year tax ra	esessment Prior Y Comparison	\$181,930.55 ear to Current Year C	Tax Rate		Budget Appropriations, before Reserve Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Befor Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes	e for Uncollected Taxes	46,893,880.0 \$145,500,000.0 \$173,669,808.6 \$2,440,000.0 \$176,109,808.6
(To be used to calculate the current year tax ra	esessment Prior Y Comparison Prior Year	\$181,930.55 ear to Current Year Concept Purposes Current Year	Tax Rate % Change (+/-)		Budget Appropriations, before Reserve Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Befor Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes	e for Uncollected Taxes e RUT	46,893,880.0 \$145,500,000.0 \$173,669,808.6 \$2,440,000.0 \$176,109,808.6
(To be used to calculate the current year tax ra	Prior Y Comparison Prior Year 1.498	\$181,930.55 ear to Current Year Concept Purposes Current Year	6 Tax Rate % Change (+/-) 0.00%		Budget Appropriations, before Reserve Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Befor Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate	e for Uncollected Taxes e RUT	46,893,880.0 \$145,500,000.0 \$173,669,808.6 \$2,440,000.0 \$176,109,808.6
(To be used to calculate the current year tax ra	Prior Y Comparison Prior Year 1.498 Comparison	\$181,930.55 ear to Current Year Control Year Current Year 1.498 - Municipal Purposes 1.498	**Tax Rate % Change (+/-) 0.00% **Tax Levy	\$ Change (+/-)	Budget Appropriations, before Reserve Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Befor Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate If % used exceeds the actual collection	e for Uncollected Taxes e RUT	46,893,880.0 \$145,500,000.0 \$173,669,808.0 \$2,440,000.0 \$176,109,808.0
(To be used to calculate the current year tax ra	Prior Y Comparison Prior Year 1.498 Comparison	\$181,930.55 ear to Current Year Control Year Current Year 1.498 - Municipal Purposes 1.498	**Tax Rate % Change (+/-) 0.00% **Tax Levy	\$ Change (+/-) \$898.64	Budget Appropriations, before Reserve Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Befor Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate If % used exceeds the actual collection reference the statutory exception used	e for Uncollected Taxes e RUT e RUT	46,893,880.0 \$145,500,000.0 \$173,669,808.6 \$2,440,000.0 \$176,109,808.6
(To be used to calculate the current year tax ra	Prior Year 1.498 Comparison Comparison Prior Year Comparison Prior Year Comparison Prior Year	\$181,930.55 ear to Current Year Content Year Courrent Year 1.498 - Municipal Purposes Current Year	6 Tax Rate % Change (+/-) 0.00% 6 Tax Levy % Change (+/-)		Budget Appropriations, before Reserve Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Befor Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate If % used exceeds the actual collection reference the statutory exception used Tax Collections - ACTUAL as of Page 1975 Total Non-Municipal Tax Levy Amount to be Raised by Taxes Tax Collections - ACTUAL as of Page 1975 Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Befor Reserve Taxes - Befor	e for Uncollected Taxes e RUT e RUT a % then	46,893,880.0 \$145,500,000.0 \$173,669,808.6 \$2,440,000.0 \$176,109,808.6
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To be used to calculate the current year tax ra	Prior Y Comparison Prior Year 1.498 Comparison Prior Year 27,975,396.02 Comparison - Impact	\$181,930.55 ear to Current Year Content Year Content Year 1.498 - Municipal Purposes Current Year 2.498 - Municipal Purposes Current Year \$27,976,294.66 on Avg. Residential T	6 Tax Rate % Change (+/-) 0.00% 6 Tax Levy % Change (+/-) 0.00%	\$898.64	Budget Appropriations, before Reserve Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Befor Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate If % used exceeds the actual collection reference the statutory exception used Tax Collections - ACTUAL as of Particular Tax Revenue, Collections CY 20	e for Uncollected Taxes e RUT e RUT a % then	46,893,880. \$145,500,000. \$173,669,808. \$2,440,000. \$176,109,808. 98.6
(To be used to calculate the current year tax ra	Prior Y Comparison Prior Year 1.498 Comparison Prior Year 27,975,396.02 Comparison - Impact Prior Year	\$181,930.55 ear to Current Year Content Year Content Year 1.498 - Municipal Purposes Current Year 2.498 - Municipal Purposes Current Year \$27,976,294.66 on Avg. Residential Tourrent Year	**Tax Rate % Change (+/-) 0.00% **Tax Levy % Change (+/-) 0.00% **ax Payment (Mun % Change (+/-)	\$898.64 icipal Purposes Onl \$ Change (+/-)	Budget Appropriations, before Reserve Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Befor Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate If % used exceeds the actual collection reference the statutory exception used Tax Collections - ACTUAL as of Protal Tax Revenue, Collections CY 20 Total Tax Levy, CY 2018	e for Uncollected Taxes e RUT e RUT a % then	46,893,880.0 \$145,500,000.0 \$173,669,808.6 \$2,440,000.0 \$176,109,808.6 98.6 174,613,752 175,659,683
(To be used to calculate the current year tax ra	Prior Y Comparison Prior Year 1.498 Comparison Prior Year 27,975,396.02 Comparison - Impact	\$181,930.55 ear to Current Year Content Year Content Year 1.498 - Municipal Purposes Current Year 2.498 - Municipal Purposes Current Year \$27,976,294.66 on Avg. Residential T	5 Tax Rate % Change (+/-) 0.00% 5 Tax Levy % Change (+/-) 0.00% 6 Tax Payment (Mun	\$898.64 icipal Purposes Onl	Budget Appropriations, before Reserve Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Befor Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate If % used exceeds the actual collection reference the statutory exception used Tax Collections - ACTUAL as of Protal Tax Revenue, Collections CY 20 Total Tax Levy, CY 2018	e for Uncollected Taxes e RUT e RUT a % then	18,724,071.3 46,893,880.0 \$145,500,000.0 \$173,669,808.6 \$2,440,000.0 \$176,109,808.6 98.61 174,613,752. 175,659,683. 99.40 \$962,351.9

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Swim Pool Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	19.00%	\$814,453.00	\$4,286,820.00	\$5,101,273.00	\$4,994,000.00		\$107,273.00					
08	Local Revenue	-0.71%	(\$37,581.98)	\$5,269,581.98	\$5,232,000.00	\$4,059,000.00		\$1,173,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,073,326.00	\$3,073,326.00	\$3,073,326.00							
08	Uniform Construction Code Fees	-3.45%	(\$43,907.20)	\$1,273,907.20	\$1,230,000.00	\$1,230,000.00							
	Special Revenue Items w/ Prior Written Consent	MENTALL!										Electric Control	
11	Shared Services Agreements	22.10%	\$114,551.75	\$518,409.25	\$632,961.00	\$632,961.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00				Victoria de Callino		Upon to the Early	The feet of the second	is silve some
10	Public and Private Revenue	-14.01%	(\$8,019.03)	\$57,239.91	\$49,220.88	\$49,220.88		WHEN BOURD STREET			THE RESIDENCE AND PARTY.		
08	Other Special Items	-1.76%	(\$66,620.19)	\$3,784,183.65	\$3,717,563.46	\$3,717,563.46						West Interest	
15	Receipts from Delinquent Taxes	-11.18%	(\$121,892.75)	\$1,089,892.75	\$968,000.00	\$968,000.00			MANAGE ENTE				
	Amount to be raised by taxation	En in the second											
07	Local Tax for Municipal Purposes	-8.31%	(\$2,535,764.05)	\$30,512,058.71	\$27,976,294.66	\$27,976,294.66					B . D . T . E . D . D		
07	Minimum Library Tax	2.39%	\$61,572.75	\$2,571,941.25	\$2,633,514.00	\$2,633,514.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		MINERAL TO M					
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-3.48%	(\$1,823,207.70)	\$52,437,360.70	\$50,614,153.00	\$49,333,880.00	\$0.00	\$1,280,273.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0

Sheet UFB-2

USER FRIENDLY BUDGET SECTION -	ADDDODDIATIONS SUMMADY	(ALL OPEDATING EURDS)
- USEK FRIENDLY BUDGET SECTION -	APPRUPRIATIONS STRUMARY	TALL OPERATING FUNDS)

FCOA		Budgeted Full-Time		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Swim Pool Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	20.00	8.00	10.17%	\$240,478.00	\$2,364,719.00	\$2,605,197.00	\$2,605,197.00								771
21	Land-Use Administration		The 200	-2.14%	(\$2,787.00)	\$130,527.00	\$127,740.00	\$127,740.00			Teluli in stellar in					
22	Uniform Construction Code	6.00	5.00	10.17%	\$79,321.00	\$780,304.00	\$859,625.00	\$859,625.00								A STATE OF
23	Insurance	ASIAVERS		-4.37%	(\$274,609.00)	\$6,288,936.00	\$6,014,327.00	\$6,014,327.00								
25	Public Safety	105.00	57.00	1.96%	\$239,198.66	\$12,177,601.34	\$12,416,800.00	\$12,416,800.00	THE WAY AND THE THE			a least street				
26	Public Works	42.00		1.51%	\$83,420.50	\$5,524,798.50	\$5,608,219.00	\$5,608,219.00			NEW AUTORIOR IN	William Alloward				
27	Health and Human Services	8.00	1.00	8.07%	\$39,728.00	\$492,361.00	\$532,089.00	\$532,089.00								
28	Parks and Recreation	6.00	80.00	-5.88%	(\$67,989.00)	\$1,156,725.00	\$1,088,736.00	\$234,553.00		MALE SERVICE SERVICE SERVICE	\$854,183.00	THE STATE OF THE STATE OF				
29	Education (including Library)	11.00	43.00	2.39%	\$61,573.00	\$2,571,941.00	\$2,633,514.00	\$2,633,514.00								
30	Unclassified		ME LOS	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							and the second second	
31	Utilities and Bulk Purchases		5327616	5.62%	\$275,248.00	\$4,897,425.00	\$5,172,673.00	\$5,172,673.00				The commerce of				
32	Landfill / Solid Waste Disposal		S ENVEN	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00			0 525 10	NE SAY LEE				
36	Statutory Expenditures	ATTENDED IN		8.76%	\$341,744.00	\$3,902,819.00	\$4,244,563.00	\$4,206,063.00			\$38,500.00		cal at what is	000 000 000 000		
37	Judgements	for committee		50.00%	\$250,000.00	\$500,000.00	\$750,000.00	\$750,000.00						State of the little		
42	Shared Services		ALDER TO SERVICE	19.55%	\$103,511.00	\$529,450.00	\$632,961.00	\$632,961.00								
43	Court and Public Defender	6.00	2.00	1.39%	\$6,679.00	\$481,032.00	\$487,711.00	\$487,711.00						The second second		
44	Capital			-24.57%	(\$425,000.00)	\$1,730,000.00	\$1,305,000.00	\$1,300,000.00			\$5,000.00					
45	Debt			0.58%	\$20,341.00	\$3,483,157.00	\$3,503,498.00	\$3,120,908.00			\$382,590.00					
46	Deferred Charges			0.00%	\$0.00	\$190,000.00	\$190,000.00	\$190,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							A BOND ON A COLOR	
50	Reserve for Uncollected Taxes			2.09%	\$50,000.00	\$2,390,000.00	\$2,440,000.00	\$2,440,000.00							2100	Deposition.
55	Surplus General Budget	MARCH IN		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00					1000	STATE OF THE PARTY AND		A CONTROL OF
	Total	204.00	196.00	2.06%	\$1,020,857.16	\$49,593,295.84	\$50,614,153.00	\$49,333,880.00	\$0.00	\$0.00	\$1,280,273.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

Revenues at Risk	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X	Reserve for Prepaid School Taxes	\$1,356,822.00	If prepaid is not available to anticipate in 2019 it will have to be replaced by the use of another revenue.
		Ψ1,550,022.00	
DA-LINE			

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Asse	essments - Taxable Proper	rties (October 1, 2018 Value	e) # 14 2 4 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Property Tax Assessi	ments - Exempt Prope	erties (October 1, 2018 Va	lue)
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	223	\$57,049,700.00	0.69%	15A Public Schools	15	\$136,705,300.00	25.72
2 Residential	9,196	\$7,312,278,400.00	88.59%	15B Other Schools		\$8,907,000.00	1.68
A/3B Farm	1	\$5,900.00	0.00%	15C Public Property	120	\$184,539,900.00	34.72
4A Commercial	438	\$748,327,100.00	9.07%	15D Church and Charities	48	\$89,600,200.00	16.86
4B Industrial	4	\$5,819,200.00	0.07%	15E Cemeteries & Graveyards	5	\$46,144,700.00	8.68
4C Apartments	12	\$124,288,300.00	1.51%	15F Other Exempt	58	\$65,549,200.00	12.3
A/5B Railroad			0.00%				
A/6B Business Personal Property	1	\$6,569,291.00	0.08%	71. <u>4. 1975</u> - 1986 - 1986 - 1986 - 1986 - 1986 - 1986 - 1986 - 1986 - 1986 - 1986 - 1986 - 1986 - 1986 - 1986 -			A See See
Total	9,875	\$8,254,337,891.00	100.00%	Total	247	\$531,446,300.00	100.0
Average Ratio (%), Assessed to Tre Equalized Valuation, Taxable Prop		100.00% \$8,254,337,891.00		Percentage of Exempt vs. Non-Exempt Properties	6.44%		
Total # of property tax appeal	s filed in 2018	County Tax Board	143.00				
		State Tax Court	8.00				
Number of 2018 County Tax Board	d decisions appealed to Tax	Court	30.00				
Number of pending property tax ap			49.00				
Amount paid out by municipality for	or tax appeals in 2018		\$380,921.14				

		# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2018 Total Tax Rate
G	Commercial/Industrial Exemption				
I	Dwelling Exemption				
J	Dwelling Abatement				
K	New Dwelling/Conversion Exemption				
L	New Dwelling/Conversion Abatement				
N	Multiple Dwelling Exemption				
0	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.0

Sheet UFB-5

USER FRIENDLY BUDGET SECTION Long Term Tax Exemptions

Prior Budget Year's	Payments in Lieu	of Tax (PILOT) -	Long Term Tax E	xemptions	Prior Budget Year	s Payments in Lie	of Tax (PILOT	- Long Term Ta	x Exemptions	Prior Budget Year	's Payments in Lie	u of Tax (PILOT)	- Long Term Tax	Exemptions	Prior Budge	t Year's Payments in Li	u of Tax (PILOT)	Long Term Tax E	xemptions
Project	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed in Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Bi
3 751 1 2 2 3	Continue.	3				1000								feet and the second second		A COMPANY OF THE REAL PROPERTY.		PROPERTY.	
Minutes not a			Maria da	70.00	Della Company		520 5150 I	E-DN DAVY						0.501.11.34			CONTRACTOR OF	TOLENS STORY	Constitution of the last
				10.00				4,000											
	Marin Marin	CHALL WALLE	(Cody university)	See Edward Ves				Not Vers		to the plant of the co	(March Strate)	GLIDZI JA	E970/(1001/1270)					read office thoses	151/4371D
	4(0)																		
		S 0 4 S		COST CONTRACTOR	201619	at a sizion	THE RESEARCH	2.20			120000000000000000000000000000000000000		the later and			F CHESTA ILLES	25 25 2	100	(nations
						CHRONIA IN	OF LANCEDING		get exhibited the						- 5 14 TH VE				25,131
	TAIGH ST.						9 BEFORE			Carana Islanda							10-50M-01-01	fall Stranger Livi	
A CONTRACTOR OF THE STATE OF	104	Will Park William							E-DE GERMAN				2 12 2 2 2 2			THE PARTY OF THE P			
			3913 1 1271		HIS IS NOT THE REAL PROPERTY.		112511111111111111111111111111111111111						10 (0.5%)	ASSESSMENT OF THE PARTY OF					
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ng Term Exemptions - Co	lumn Total	0.00	0.00	0.00	Total Long Term Exemptions	- Column Total	\$0.00	\$0.00	\$0.00 T	otal Long Term Exemptions	- Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption	ons - Column Total	\$0.00	\$0.00	1
X" if Grand Total	14. 14.00	SMALE VA		1111/2	And Later 19 March 19	1		15							Total Long Term Exemp	tions - CRAND TOTAL	\$0.00	\$0.00	

UFB-6 Sheet UFB-6

USER FRIENDLY BUDGET SECTION BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	0.00	0.00					
Supervisory Staff (Department Heads & Managers)	26.00	0.00	3,584,860.09	\$2,577,925.00		\$363,745.23	\$445,978.59	\$197,211.27
Police Officers (Including Superior Officers)	57.00	0.00	7,986,530.47	\$5,277,158.00	\$200,000.00	\$1,555,178.46	\$877,675.22	\$76,518.79
Fire Fighters (Including Superior Officers)	35.00	0.00	5,621,542.93	\$3,588,465.00	\$200,000.00	\$1,040,851.96	\$733,464.99	\$58,760.98
All Other Union Employees not listed above	74.00	9.00	6,747,027.83	\$4,156,276.00	\$440,000.00	\$574,631.02	\$1,258,165.71	\$317,955.10
All Other Non-Union Employees not listed above	13.00	9.00	1,408,459.20	\$1,023,567.00		\$119,096.39	\$187,492.90	\$78,302.91
Totals	205.00	18.00	25,348,420.52	\$16,623,391.00	\$840,000.00	\$3,653,503.06	\$3,502,777.41	\$728,749.05

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

NO

Note - <u>Base Pay</u> is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of	Current Year Annual Cost		Prior Year # of	Prior Year Annual	
	Covered Members (Medical & Rx)	Estimate per Employee	Total Current Year Cost	(Medical & Rx)	Cost per Employee (Average)	Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	59.00	\$11,566.10	\$682,399.90	55.00	\$11,415.52	\$627,853.60
Parent & Child	15.00	\$23,371.54	\$350,573.10	19.00	\$23,795.21	\$452,108.99
Employee & Spouse (or Partner)	24.00	\$28,032.13	\$672,771.12	22.00	\$28,696.14	\$631,315.08
Family	85.00	\$34,411.30	\$2,924,960.50	88.00	\$34,918.40	\$3,072,819.20
Employee Cost Sharing Contribution (enter as negative -)			(\$1,127,927.44)			(\$1,151,374.44)
Subtotal	183.00		\$3,502,777.18	184.00		\$3,632,722.43
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	8	\$12,397.95	\$99,183.60	8	\$12,552.45	\$100,419.60
Parent & Child	4	\$23,100.42	\$92,401.68	6	\$23,686.12	\$142,116.72
Employee & Spouse (or Partner)	20	\$27,198.06	\$543,961.20	18	\$26,967.23	\$485,410.14
Family	25	\$35,747.05	\$893,676.25	27	\$36,467.44	\$984,620.88
Employee Cost Sharing Contribution (enter as negative -)			(\$13,125.66)			(\$8,361.24)
Subtotal	57.00		\$1,616,097.07	59.00		\$1,704,206.10
GRAND TOTAL	240.00		\$5,118,874.25	243.00		\$5,336,928.53

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?
Is prescription drug coverage provided by the SHBP (Yes or No)?

NO NO

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

	Cross Boun of		Approved Individual						
Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Employment Agreement				
PBA Local #90	174.00	\$94,702.00	X						
MBA Branch #30	290.00		X						
Feamsters Local #469	165.00	\$49,969.00	X		merina marini				
CWA Local #1040	55.00	\$8,322.00	X						
Non-Represented Employees	360.00	\$149,261.00		X					
				8-1-1-1					
		2							
					7.				
Totals	1044.00	\$437,982.00							
Total Funds Reserved	as of end of 2018 propriated in 2019								

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross		Net		Current Year	2020	2021	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
Local School Debt	\$30,376,000.00	\$30,376,000.00	\$0.00	Utility Fund - Principal	\$325,000.00	\$325,000.00	\$335,000.00	\$683,000.00
Regional School Debt	\$0.00	\$0.00	\$0.00		\$57,590.00	\$47,433.75	\$36,058.75	\$36,767.50
Regional School Debt	\$0.00	Ψ0.00	\$0.00	Bond Anticipation Notes - Principal	\$37,390.00	Ψ+1,+33.13	\$20,036.75	\$50,707.50
Utility Fund Debt				Bond Anticipation Notes - Interest				
Swim Pool	\$1,668,000.00	\$1,668,000.00	\$0.00	Bonds - Principal	\$2,605,000.00	\$2,655,000.00	\$2,737,000.00	\$12,999,000.00
0			\$0.00	Bonds - Interest	\$488,908.00	\$424,057.50	\$349,207.50	\$1,137,537.00
0			\$0.00	Loans & Other Debt - Principal	\$27,000.00	\$27,000.00	\$27,000.00	\$193,000.00
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0		A.	\$0.00	Total	\$3,503,498.00	\$3,478,491.25	\$3,484,266.25	\$15,049,304.50
Municipal Purposes								
Debt Authorized	\$5,277,269.26		\$5,277,269.26	Total Principal	\$2,957,000.00	\$3,007,000.00	\$3,099,000.00	\$13,875,000.00
Notes Outstanding	\$0.00	\$0.00	\$0.00	Total Interest	\$546,498.00	\$471,491.25	\$385,266.25	\$1,174,304.50
Bonds Outstanding	\$20,996,000.00	\$221,187.62	\$20,774,812.38	% of Total Current Year Budget	6.92%			
Loans and Other Debt	\$274,000.00		\$274,000.00					
				Description		Debt Not List	ed Above	
Total (Current Year)	\$58,591,269.26	\$32,265,187.62	\$26,326,081.64	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	30,316			Total Other				
Per Capita Gross Debt	\$1,932.68			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Net Debt	\$868.39		# 3ph3[- 3.	Rating	Aa	AAA	<u>r rton</u>	
==	\$606.39			Year of Last Rating	2016	2017		
3 Yr. Average Property Valuation		\$7,752,282,307.33			2010	2017		
				 Mark "X" if Municipality has no	o bond rating			
Net Debt as % of 3 Year Avg Property	Valuation =	0.34%		Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Borough of Chatham	Health and Environmental		6/28/2017	12/31/2019	\$87,007.00
Providing	Borough of Fanwood	Health and Environmental		1/1/2017	12/31/2019	\$45,046.00
Providing	Borough of Garwood	Health and Environmental		1/1/2019	12/31/2023	\$52,613.00
Providing	Borough of Mountainside	Health and Environmental		1/1/2017	12/31/2019	\$40,183.00
Providing	Borough of New Providence	Health and Environmental		1/1/2019	12/31/2021	\$58,890.00
Providing	Borough of Roselle Park	Health and Environmental		1/1/2019	12/31/2019	\$143,087.00
Providing	City of Summit	Health and Environmental		1/1/2017	12/31/2019	\$206,135.00
Providing	Township of Scotch Plains	Leaf Disposal Location	Provides disposal site for township leaves	10/1/2018	9/30/2019	savings
		Procuring Electricity & Natural		21042 122	of the party	
Receiving	NJ SEM Joint Meeting	Gas		6/2/2009	ongoing	savings
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USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality				
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			46546/4	

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)	
A revaluation of all properties in the Town of Westfield was completed in early 2019, with properties appraised at their new value as of October 1, 2018. In order to compare tax rates year-to-year, some modification is needed, because of the changing base used in determining tax rates. To that end, the 2019 tax rate has been restated, such that it reflects a 0% increase from 2018. (In fact, the actual dollars utilized in the budget under the Amount to be Raised by Taxation nominally increased from 2018 by just under \$900, which has no effect on the restated 2019 rate.) These modifications are reflected on Sheet UFB-1, in the box labeled Comparison - Municipal Purposes Tax Rate. In addition, the Current Year Average Residential Assessment box reflects the 2018 amount prior to the revaluation. Had it not been used, the figures would be out of proportion to one another.	